

*U.S. Department of the Treasury  
Financial Management Service*

# Strategic Plan

*For Fiscal Years  
2000-2005*

*Payments*

*Collections*

*Governmentwide  
Accounting*

*Debt Collection*



September 25, 2000

## **PREFACE**

*The Financial Management Service (FMS) is a bureau of the United States Department of the Treasury. FMS performs many of the fundamental cash management functions that were delegated to Treasury when the Department was created by Congress in 1789. FMS' main business lines are: payments, collections, governmentwide accounting, and debt collection.*

*FMS' workforce is comprised of approximately 2,100 people in the Washington, D.C. metropolitan area and at four Regional Financial Centers located in Austin, Texas; Kansas City, Missouri; Philadelphia, Pennsylvania; and San Francisco, California and one Debt Collection Center located in Birmingham, Alabama.*

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## Commissioner's Message

This strategic plan provides a framework and direction for the Financial Management Service (FMS) over the next five years. The plan identifies where FMS needs to go and what we should accomplish in terms of our direction, goals and major objectives. However, it does not, indeed it could not, provide an absolute blueprint for how our specific actions should be accomplished. Technology and the impact of that technology on our programs is changing much too fast for that. While FMS must remain diligent in its commitment in achieving its program goals and objectives, we must also remain flexible and nimble in how we achieve those goals and objectives.

Our strategic plan reinforces our commitment to have Government payments as well as the receipts (collections) in electronic form. While great progress has been made toward an all-electronic payment and collection system, much remains to be done. It is clear that converting the remaining transactions from paper to electronic will be challenging--all of the low and mid-hanging fruit has been picked--at the same time, today there are more innovative tools at our disposal. To succeed, we will need to be innovative and persistent. FMS also has a major role in staying abreast of and testing new e-commerce technologies and assisting agencies in implementing those technologies for specific business needs.

During this planning cycle, we had a great opportunity to rethink and restructure the way we do Governmentwide accounting. The current accounting structure is replete with duplication that guarantees massive reconciliation. Also we have numerous stove pipe systems that preclude easy and timely access to accounting information by Federal program agencies. Such fundamental change will be difficult to achieve; yet we need to set the course for such change and then be flexible in implementing it. In addition, FMS plays a key role in preparing the annual Financial Statement. We plan to continue concerted efforts to assist agencies in resolving their accounting problems and to provide leadership in fixing cross-cutting issues.

We have established the framework for a comprehensive and effective debt collection program. Now we need to build on that framework. Over the course of the next few years we need to get all the pieces in place so that we can significantly increase the amount of delinquent debt collected. Our challenge is to have all eligible debt referred to us for offset and cross servicing and to offset all eligible payment streams. We will need support from all Federal program agencies to make this happen. From a systems perspective, we need to make it easier for agencies to interact with us by providing a common front end for our two main debt collection systems.

Our plan also emphasizes the importance of our internal day-to-day operations. We need to continue to provide our mission critical products and services flawlessly to our customers, to ensure that our internal reconciliations are timely and accurate, and, to significantly bolster our internal controls throughout FMS. It is only by minding to and meeting our basic business responsibilities that we will have the luxury of undertaking new, challenging and exciting initiatives.

There is also a great opportunity to improve our efficiency as well as the efficiency of the agencies we deal with by using the Web to share information and to conduct transactions. This is a huge untapped reservoir for FMS and we need to move quickly to take advantage of the Web and do so in a way that makes it easy for agencies to conduct transactions with us.

The key to achieving our long-term goals and objectives lies in the teamwork, support and commitment of FMS' most valued asset -- our dedicated and talented workforce. We will provide a work environment that values training, where employees can maintain the knowledge, skills and abilities needed to accomplish our program and performance goals today and develop those needed to meet the challenges of tomorrow.



RICHARD L. GREGG  
COMMISSIONER

<b>Notification of where to send comments or questions</b>
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Department of the Treasury  
Financial Management Service  
Assistant Commissioner Management (CFO)  
Comptroller Directorate  
Program Integrity Division  
401 14th Street, SW  
Washington, D.C. 20227

Telephone: 202-874-4100  
Facsimile: 202-874-8092

**Mission**

The mission of the Financial Management Service is to provide central payment services to Federal program agencies, operate the Federal Government's collections and deposit systems, provide governmentwide accounting and reporting services, and manage the collection of delinquent debt.

**Strategic Goals**

- Goal 1. Produce accurate, accessible, and timely governmentwide financial information and reports which contribute to improved quality of the Nation's financial decision making.
- Goal 2. Provide Federal payments timely and accurately, move toward an all-electronic Treasury for payments, and determine the optimal payment processing environment for the future.
- Goal 3. Provide timely collection of Federal Government receipts, at the lowest cost, through an all-electronic Treasury.
- Goal 4. Facilitate the achievement of a clean audit opinion on the *Financial Report of the U.S. Government* through FMS' internal operations and support to Government agencies.
- Goal 5. Maximize collection on government delinquent debt by providing efficient and effective centralized debt collection services.
- Goal 6. Establish policies and processes to facilitate the integration of e-commerce technologies into the payments and collections infrastructure.



**Cross-Cutting Objectives**

1. To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.
2. To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.
3. To increase the percentage of Federal payments made electronically.
4. To increase the percentage of Federal receipts collected electronically.
5. To facilitate the development of a knowledgeable Federal financial community.
6. To promote and expand the use of electronic commerce technologies within the Federal financial community.
7. To deliver quality products and services that are responsive to customers' needs.
8. To increase the amount of delinquent debt collected.

**Cross-Cutting Strategies**

1. Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
2. Increase agencies' knowledge of financial management and accounting.
3. Encourage the use of new or emerging technologies and modernize systems to improve financial management.
4. Provide agencies with easy and secure access to FMS systems and information.
5. Maximize Internet business activity.
6. Minimize redundant operations and systems.

7. Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
8. Support and fund pilots and prototypes to showcase improvements in financial management.
9. Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.
10. Take a leadership role to identify and resolve issues even though responsibility may be shared with other agencies.
11. Serve as a model for other Federal agencies by providing good financial management and maintaining effective internal controls.
12. Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Goal 1**

**Produce accurate, accessible, and timely governmentwide financial information and reports which contribute to improved quality of the Nation's financial decision making.**

The Financial Management Service (FMS) provides financial accounting and reporting services for the Government-at-large. Additionally, FMS collects financial information from Federal program agencies and publishes governmentwide financial reports (e.g., the *Daily Treasury Statement*, *Monthly Treasury Statement*, *Treasury Bulletin*, *Financial Report of the U.S. Government*, and *U.S. Government Annual Report*) that are utilized by the public and private sectors to monitor the Federal Government's financial status. In this capacity, FMS oversees and accounts for a daily cash flow in excess of \$10 billion.

*Key Partners in Achieving this Goal Include:* Federal program agencies and financial institutions that are responsible for submitting accurate financial data. An interagency Governmentwide Accounting Advisory Group with representatives from six major program agencies, the Office of Management and Budget (OMB), the General Accounting Office (GAO) and the Federal Reserve provide continuous input and guidance to FMS in restructuring the basic framework of the central accounting and reporting processes. The Standard General Ledger Board, consisting of representatives from the Chief Financial Officer (CFO) agencies, provides oversight and approval of all U.S. Standard General Ledger activities. FMS chairs the Board and provides most of the necessary resources to accomplish the Board's charter. Key partners also include Congress and the National Treasury Employees Union.

***Description of the Starting Point in the Current Year***

The systems and processes used to perform governmentwide accounting and reporting have not changed fundamentally for many years. The current processes are forms driven, report oriented and require continuous reconciliations between FMS and the program agencies. New processes will be implemented which will use the latest technology to collect and disseminate financial data and eliminate, where appropriate, redundant reporting and reconciliations, thereby reducing the burden on both FMS and the program agencies and providing more timely, accurate and useful accounting information.

***Our Approach to Achieving the Goal***

FMS will continue to place increased emphasis on improving the quality, timeliness and integrity of the Federal Government's financial data. This goal will be achieved by accomplishing the day-to-day tasks and responsibilities to: (1) account for and report on the status of the U. S. Government's budget surplus/deficit, "cash position", and financial condition; and (2) oversee the maintenance of the U.S. Standard General Ledger.

**Objective:** To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.

**Strategies:** To accomplish this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Support and fund pilots and prototypes to showcase improvements in financial management.
- Serve as a model for other Federal agencies by providing good financial management and maintaining effective internal controls.

**Objective:** To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

**Strategies:** To accomplish this objective, FMS will:

- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To deliver quality products and services that are responsive to customers' needs.

**Strategies:** To accomplish this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Key External Factor Affecting Achievement of Goal**

- FMS relies exclusively on the program agencies, financial institutions, and the Federal Reserve Banks to report to FMS the underlying transactions necessary to accomplish its responsibilities. Any changes made in these processes to improve overall reporting will, most likely, require changes in the systems and processes of these organizations.

**Goal 2**

**Provide Federal payments timely and accurately, move toward an all-electronic Treasury for payments, and determine the optimal payment processing environment for the future.**

In Fiscal Year (FY) 1999, Treasury disbursed 879 million payments worth \$1.2 trillion to Social Security beneficiaries, Federal employees, government vendors, and others. Sixty-eight percent (68%) of these payments were made electronically, up from 53% in FY 1996. This growth is largely attributable to the requirements of the Debt Collection Improvement Act of 1996 (DCIA) which requires the Federal Government to make most payments electronically, except where waived.

*Key Partners in Achieving this Goal Include:* Federal program agencies, recipients of Federal payments, consumer and community-based organizations, government vendors, the Federal Reserve System, financial institutions, Congress, Office of Management and Budget, General Accounting Office and the National Treasury Employees Union.

***Description of the Starting Point in the Current Year***

Treasury has published a final regulation implementing the Electronic Funds Transfer (EFT) requirement of the DCIA and designed and implemented an Electronic Transfer Account (ETAK). A nationwide grassroots public education campaign is underway to educate the public about the EFT requirement and promote the ETAK which is a low-cost account offered by Federally insured financial institutions primarily to the unbanked. Several hundred mostly smaller financial institutions have signed up to offer the ETAK, designed for acceptance of electronic Federal benefit, salary, wage, and retirement payments.

Currently three out of four benefit payment recipients and virtually all Federal salary payments are made electronically. Vendor and miscellaneous payments made by EFT are continuing to increase and are currently being made at a rate of 58% and 37%, respectively.

***Our Approach to Achieving the Goal***

FMS will continue to concentrate efforts on converting remaining check payments to EFT. We will form Interagency workgroups to determine solutions for converting certain vendor and miscellaneous payments to EFT; and refocus efforts with the Internal Revenue Service (IRS) and others to convert tax refunds made by check to EFT. FMS will also promote and monitor recipient sign up for the ETAK.

FMS' Federal Finance and Regional Operations program offices will focus efforts collaboratively

to convert certain payment types to EFT including tax refunds and international payments. These areas will also work together to maintain FMS' leadership role in the Automated Clearing House (ACH) and continue efforts to upgrade and expand applications for the Automated Standard Application for Payments (ASAP), which is one of two grants payment systems approved for use by Federal civilian program agencies.

**Objective:** To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To increase the percentage of Federal payments made electronically.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Support and fund pilots and prototypes to showcase improvements in financial management.

**Objective:** To deliver quality products and services that are responsive to customers' needs.

**Strategies:** To achieve this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Key External Factor Affecting Achievement of Goal**

- Two major challenges remain in increasing growth in electronic payments. The first issue is moving Federal check recipients that do not have bank accounts into the financial mainstream--through the use of ETAsK and by ensuring that new benefit recipients enroll in Direct Deposit. The second major challenge is increasing the use of EFT to make tax refund payments. This requires significant support and coordination with IRS to achieve a significant increase in this area. FMS will also require support for a strong public education program in both areas.



**Goal 3**

**Provide timely collection of Federal Government receipts,  
at the lowest cost, through an all-electronic Treasury.**

The Financial Management Service is responsible for administering the world's largest collections system, collecting over \$2 trillion annually through both electronic and paper-based mechanisms. The Federal Government's collection activities center around three major groups: (1) individuals; (2) businesses/institutions; and (3) other Federal entities. FMS develops and implements collections policies and procedures for the Federal Government, facilitates efficient collections by designing and administering state-of-the art collection systems, and promotes electronic collections to Federal program agencies.

*Key Partners in Achieving this Goal Include:* Federal program agencies, the Federal Reserve System, banking system, Congress, Office of Management and Budget, General Accounting Office, and the National Treasury Employees Union.

***Description of the Starting Point in the Current Year***

In FY 1999, FMS collected over \$2.199 trillion through its various collection mechanisms (both electronic and paper). The majority (72% or \$1.580 trillion) was collected through the Electronic Federal Tax Payment System (EFTPS) and other electronic mechanisms. The remaining amount (28% or \$619 billion) was collected through paper-based mechanisms (Lockbox and Treasury General Accounts, and Federal Tax Deposits). EFTPS provided for 54 million of the 219 million transactions (both paper and electronic) processed for FY 1999. EFTPS had nearly 3 million business taxpayers enrolled at the close of FY 1999. Marketing efforts are underway to increase EFTPS usage and enrollments and an EFTPS Internet application is in the final stages of development.

***Our Approach to Achieving the Goal***

As FMS continues to move towards an all-electronic Treasury for the collection of Federal Government receipts, the focus will be on expanding the use of the EFTPS to collect additional taxes, upgrading EFTPS with new and emerging technologies, and eliminating paper-based processes for handling Federal tax payments. In addition, FMS plans to explore methods for reducing the costs of our banking services by promoting the use of less expensive electronic mechanisms and implementing new techniques to expedite the collections process, including check truncation and electronic check presentment; and providing incentives for Federal program agencies to use more efficient and cost-effective collection techniques.

**Objective:** To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To increase the percentage of Federal receipts collected electronically.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Support and fund pilots and prototypes to showcase improvements in financial management.

**Objective:** To deliver quality products and services that are responsive to customers'

**needs.**

**Strategies:** To achieve this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Key External Factor Affecting Achievement of Goal**

- Accomplishments of a significant increase in this area requires moving major tax payment types to EFT--such as estimated taxes and other current paper-based tax collections. Coordination with IRS is a critical factor.

**Goal 4**

**Facilitate the achievement of a clean audit opinion on the *Financial Report of the U.S. Government* through FMS' internal operations and support to Government agencies.**

In 1994, President Clinton signed the Government Management Reform Act, which requires annual financial statements for the 24 major agencies and the U. S. Government as a whole. As part of its governmentwide accounting and reporting responsibilities, FMS is responsible for preparing and publishing a consolidated *Financial Report of the U. S. Government* annually. FMS has been preparing this report each year since FY 1997. The report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and includes activities of the Executive Branch and portions of the Legislative and Judicial Branches of the U.S. Government. By statute, GAO is required to audit and render an opinion on the financial statements. The report is due no later than March 31 for the preceding fiscal year.

*Key Partners in Achieving this Goal Include:* Federal program agencies, OMB, GAO, Joint Financial Management Improvement Program, Federal Accounting Standards Advisory Board, Chief Financial Officers' Council, Congress, Federal Reserve System, and the National Treasury Employees Union.

FMS meets on a continuous basis with OMB and GAO to set policy and direction for changing and improving the Financial Report. In that forum, FMS sets priorities and decides on the direction of its efforts for the next accounting year. In addition, FMS works through agency task groups to obtain feedback on any new changes/policies being planned. FMS also provides the CFO Council with any issues which may need to be addressed by that group and informs them of new or emerging issues.

***Description of the Starting Point in the Current Year***

The *Financial Report of the U. S. Government* for FY 1998 received a disclaimer opinion from GAO. FMS has identified four areas of concern for which we can take a lead role in resolving: (1) intragovernmental eliminations, (2) consistency of reporting, (3) reconciliation of the excess of Net Cost over revenue to the unified budget surplus, and (4) Fund Balance with Treasury reconciliations. We are currently revising, updating and improving the processes and guidance in these areas to program agencies to eliminate these issues as audit deficiencies while continuing to work with OMB and GAO on areas of improvement necessary to obtain an unqualified audit opinion.

***Our Approach to Achieving the Goal***

FMS will continue to work cooperatively with GAO, OMB, and program agencies to eliminate the issues which prevent an unqualified opinion on the *Financial Report of the U.S. Government*. Recognizing that some issues preventing an unqualified opinion are not within FMS' scope to resolve, FMS will nonetheless continue to assist agencies by providing guidance and support and enhancing processes for which it is responsible.

**Objective:**    **To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.**

**Strategies:**    To achieve this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Support and fund pilots and prototypes to showcase improvements in financial management.
- Serve as a model for other Federal agencies by providing good financial management and maintaining effective internal controls.

**Objective:**    **To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.**

**Strategies:**    To achieve this objective, FMS will:

- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.

- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To facilitate the development of a knowledgeable Federal financial community.

**Strategies:** To achieve this objective, FMS will:

- Increase agencies' knowledge of financial management and accounting.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Support and fund pilots and prototypes to showcase improvements in financial management.
- Take a leadership role to identify and resolve issues even though responsibility may be shared with other agencies.
- Serve as a model for other Federal agencies by providing good financial management and maintaining effective internal controls.

**Key External Factor Affecting Achievement of Goal**

- FMS relies exclusively on program agency information for preparing and publishing the *Financial Report of the U. S. Government*. Our success in addressing areas that FMS has taken the lead to resolve is dependent on the quality and timeliness of program agency financial systems. Improvements made by FMS in the processes for preparing and reporting governmentwide financial statements will most likely affect changes in program agency systems and processes.

**Goal 5**

**Maximize collection on government delinquent debt by providing efficient and effective centralized debt collection services.**

The Debt Collection activity includes the responsibilities for managing governmentwide delinquent debt collections as required by the DCIA. Those responsibilities include maintaining and operating two key debt collection tools: the Treasury Offset Program (TOP), which includes the Tax Refund Offset Program, and the Cross-servicing Program. TOP is a centralized offset program developed by FMS. TOP is designed to assist Federal agencies and states in the collection of delinquent debts: Federal non-tax debts, certain Federal tax debts, state tax debts, and child-support obligations. FMS maintains a database of delinquent debtor records referred from Federal agencies and states. TOP enables the matching of delinquent debtor files against payment files. When a match occurs, the payment is intercepted and the payment is offset up to the amount of the debt. Cross-servicing is the centralized debt collection process that manages delinquent debts referred from Federal program agencies through the use of a variety of debt collection tools, which include the following: issuing demand letters; executing repayment agreements; referring accounts to TOP for administrative offset; referring debts for collection to Private Collection Agencies and the Department of Justice; reporting debts to credit bureaus; and reporting to the IRS, as income, debts that have been closed out.

*Key Partners in Achieving this Goal Include:* Federal program agencies, states, Federal Reserve System, Department of the Treasury, Congress, Federal Credit Policy Working Group, Chief Financial Officers' Council, Private Collection Agencies, Office of Management and Budget, General Accounting Office and the National Treasury Employees Union.

FMS will focus on establishing and maintaining alliances with customer agencies and stakeholders that promote effective debt collection policies and procedures. FMS will also focus on establishing and maintaining ongoing dialogues with the above partners and stakeholders concerning significant policy issues and status of the program. Of particular concern will be the need to advise Congress of the expansion of the debt collection to include new payment types (benefit and salary payments) and new debt (tax levy).

***Description of the Starting Point in the Current Year***

After the passage of the DCIA in 1996, FMS overcame difficulties in establishing the debt collection program and the development of supporting debt collection systems. FMS has now laid a solid foundation for debt collection operations and has seen a large increase in the number of referrals and revenue collected. FMS plans to build on this foundation to significantly increase the volume of payments eligible for offset.

Total collections for DCIA-related debts for FY 1999 were \$2.63 billion, surpassing the FY 1999 goal of \$1.99 billion. Tax Refund Offset (TRO) collections for FY 1999 were \$2.6 billion, an increase of \$572 million over the amount collected in FY 1998. TRO collections for child support in FY 1999 totaled \$1.34 billion. TOP collections, excluding TRO, totaled \$5.9 million in FY 1999, an increase of \$2.2 million over the amount collected in FY 1998. Cross-servicing collections for FY 1999 were \$23 million, more than double the \$10 million collected in FY 1998. Since the passage of the DCIA, cross-servicing collections have totaled to \$34.1 million.

### ***Our Approach to Achieving the Goal***

FMS has made significant progress in resolving technical and programmatic issues related to the TOP and the cross-servicing function. FMS successfully implemented the merger of the Tax Refund Offset program and the Treasury Offset Program, and made progress in establishing the regulatory foundation for the program, creating a debt accounting system, and improving agency liaison and debt referrals. The primary objectives of debt collection services in the next few years are to: (1) effectively utilize all available cross-servicing tools to maximize the collection of delinquent debt owed to the government; (2) expand the offset program by continuing to implement new types of payments and debts (i.e., salary, benefits, state income tax, and Federal tax levy) to support delinquent debt collection; (3) have in place systems that facilitate the referral of debts to FMS and the exchange of information between FMS, creditor agencies, and payment agencies; and (4) increase the referral of eligible, legally enforceable debts for the offset and cross-servicing systems.

**Objective:** To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.

**Strategies:** To achieve this objective, FMS will:

- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Maximize Internet business activity.

**Objective:** To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

**Strategies:** To achieve this objective, FMS will:



- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To increase the amount of delinquent debt collected.

**Strategies:** To achieve this objective, FMS will:

- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.
- Take a leadership role to identify and resolve issues even though responsibility may be shared with other agencies.
- Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Key External Factors Affecting Achievement of Goal**

- FMS relies heavily on the willingness of agencies to refer debts to FMS for offset and cross-servicing, and on States to participate in administrative offset under the State Tax Debt Program. Once debts are referred, FMS must rely on the accuracy and reliability of agency debt collection systems and records to ensure that referred debts are valid and legally enforceable. Other barriers to implementing the DCIA are: incompatible systems between FMS and agencies, identifying and validating extremely old debt (some of which should be written-off and closed out), unique statutory constraints on certain agencies, and additional education on the law for agencies, states, and the public. Through its agency liaison efforts, FMS is continuing to address these issues.

**Goal 6****Establish policies and processes to facilitate the integration of e-commerce technologies into the payments and collections infrastructure.**

The vast majority of Federal EFT payments and collections are made via the Automated Clearing House (ACH), the Federal Reserve Fedwire System, and by credit card. However, emerging electronic commerce technologies are broadening options for delivering payments to and collecting funds from the public. These emerging technologies include smart cards, electronic checks, and electronic cash. The Internet will play a role in the transfer of value to and from the Federal government. Electronic commerce is a rapidly advancing field and the Federal government must be at the forefront of this endeavor to provide leadership and obtain the benefits of this technology and business environment. The government must consider a number of issues when developing these types of payments and collections products, particularly with regard to security, privacy, message authentication and other issues.

*Key Partners in Achieving this Goal Include:* Federal program agencies, consumer and community-based organizations, government vendors, Federal Reserve System, banking system, Congress, Office of Management and Budget, General Accounting Office, and the National Treasury Employees Union.

***Description of the Starting Point in the Current Year***

FMS is currently involved in several electronic commerce projects with select Federal agencies and financial institutions. FMS has implemented successful pilots involving the use of stored value cards. Using stored value cards instead of cash at Army bases in Bosnia, a Veteran Affairs (VA) hospital, and at Army and Air Force training facilities has shown that the streamlined process reduces administrative costs. FMS is piloting the “electronic check,” which is a low cost, E-mail based instrument that uses the paper check model. A digital check is created on a personal computer or server, digitally signed and E-mailed to the payee. The payee verifies the digital signature, endorses the check, and forwards it to the bank for deposit. FMS is piloting a check truncation project with several Federal agencies that accept paper checks for payment. The Federal agencies convert the paper checks into electronic Automated Clearing House transactions. This conversion speeds the collection of funds and reduces the cost associated with processing paper checks. The FMS Internet Credit Card Collections Project provides guidance to Federal agencies regarding security, software, and financial and third party provider relations for accepting credit card payments on the Internet.

FMS has begun evaluating electronic commerce issues and products to determine their impact on key stakeholders particularly with respect to security, privacy and other issues.

***Our Approach to Achieving the Goal***

To develop a coordinated Federal electronic commerce strategy, FMS will continue piloting emerging technologies; monitor current and proposed regulatory and legislative actions related to electronic commerce in the public and private sectors; educate and raise the level of awareness of emerging electronic commerce technology among FMS staff through self-directed research and through an electronic commerce news Intranet site; and partner with key stakeholders, such as banking regulatory agencies, financial institutions, and the public to gain an understanding of the impact of electronic commerce on these stakeholders. FMS will carry out its responsibilities under the Government Paperwork Elimination Act by providing policy and guidance to agencies on the use of certificate authorities, public key infrastructures (PKI), and electronic authentication for Federal payment, collection and collateral transactions.

**Objective:** To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to increase use of electronic payments and collections.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:** To promote and expand the use of electronic commerce technologies within the Federal financial community.

**Strategies:** To achieve this objective, FMS will:

- Provide incentives and reduce barriers for agencies and customers to

- increase use of electronic payments and collections.
- Increase agencies' knowledge of financial management and accounting.
- Encourage the use of new or emerging technologies and modernize systems to improve financial management.
- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Provide incentives and reduce barriers for stakeholders to take action in support of improved accounting, cash management and debt collection.

**Objective:**    **To deliver quality products and services that are responsive to customers' needs.**

**Strategies:**    To achieve this objective, FMS will:

- Provide agencies with easy and secure access to FMS systems and information.
- Maximize Internet business activity.
- Minimize redundant operations and systems.
- Work collaboratively with Federal, state and local agencies to identify issues and opportunities to improve financial management.
- Foster a learning organization with a supportive work environment where all employees can maintain the knowledge, skills, and tools to succeed and are valued and respected for their shared contributions.

**Key External Factor Affecting Achievement of Goal**

- Executive and Legislative agencies must balance the need to develop user-friendly Internet sites with the need to ensure that these Federal websites are secure and that sensitive information is protected.

## **Appendix A. FMS' Strategic Management Process**

### **Planning, Budgeting and Reporting**

FMS' strategic management process reflects the vision of the Commissioner and the FMS senior management team and engages the executive level planning team in a continuous planning effort. This continuous effort focuses on evaluating the nature of the business; articulating a futuristic vision for how FMS business will be conducted; defining long-term goals; developing realistic objectives and strategies to reach those goals; aligning those goals and objectives with Department of the Treasury requirements; establishing performance measures; and allocating resources appropriately to carry out the goals, objectives and strategies. This effort embodies inclusiveness and participation from FMS managers, employees, customers and stakeholders. Accountability for the strategic plan is two-fold: 1) tactical or action level plans that are in alignment with the strategic plan; and 2) Senior Executive Service Performance Plans.

*Set strategic goals and priorities for the long-term.* FMS' Strategic Plan sets goals, objectives and strategies to guide the entire organization. It also serves as the baseline for the development of tactical or action level plans, performance goals, and annual plans. As with all other government agencies, FMS operates in an environment (e.g., political, economic, social) that is constantly changing. These changes may affect FMS' ability to meet its goals and objectives. As a result, FMS' Strategic Plan includes descriptions of the external factors that may affect our ability to achieve our goals.

*Set annual performance targets.* FMS has formatted its budget submission to serve as both a budget request and as the Government Performance and Results Act (GPRA) performance plan. The performance goals included in the budget submission serve to justify the resource request. We derive the performance goals and targets presented in the budget justification from the strategic goals presented in the strategic plan.

*Manage and budget to achieve those targets.* FMS links program results and budget activities to fulfill GPRA requirements. FMS has four budget activities (business lines) that link functions to FMS' current performance measures and our strategic goals: Payments, Collections, Debt Collection, and Governmentwide Accounting and Reporting. The budget activities represent the major activities that support the FMS mission.

*Systematically report on annual performance.* FMS' annual budget submission also includes the annual performance report required by GPRA. Annually, we compare actual performance with the estimated targets, and we provide explanations for the differences between planned and actual target levels.

**Linking General Goals and Objectives to Annual Performance Goals**

The FMS implementation of GPRA links the FMS Strategic Plan, the Annual Performance Plans and Reports, and the budget. Our performance goals in the budget/Annual Plans and Reports are identical to our strategic goals and objectives in the strategic plan.



## Appendix B. Summary table depicting the linkage between the Treasury goals and objectives and FMS' goals, objectives and performance goals.<sup>1</sup>

Treasury Goals and Objectives	FMS Goals, Objectives and Performance Goals
<p><b>Goal: Collect Revenue Due to the Federal Government.</b></p> <p><b>Objective:</b></p> <ul style="list-style-type: none"> <li>• Improve Federal non-tax debt Collections.</li> </ul>	<p><b>Goal: Provide timely collection of Federal Government receipts, at the lowest cost, through an all-electronic Treasury.</b></p> <p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To increase the percentage of Federal receipts collected electronically.</li> <li>• To deliver quality products and services that are responsive to customers' needs.</li> </ul> <p><b>Goal: Maximize collection of government delinquent debt by providing efficient and effective centralized debt collection services.</b></p> <p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.</li> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To increase the amount of delinquent debt collected.</li> </ul>

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<sup>1</sup>Our performance goals in the Annual Performance Plans and Reports are identical to our strategic goals presented here and in the strategic plan. The Annual Performance Plan and Reports include measurable, outcome-oriented performance goals that clearly describe and relate how goal/objective achievement will be measured.

Treasury Goals and Objectives	FMS Goals, Objectives and Performance Goals
<p><b>Goal: Manage the Federal Government's Accounts.</b>  <b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• Ensure all Federal payments are accurate and timely.</li> <li>• Ensure that the government's cash management minimizes risk and provides immediate flow and balance information.</li> <li>• Provide accurate and timely financial information and support the government-wide implementation of accounting standards.</li> <li>• Strengthen the government's financial infrastructure to improve the efficiency of program management across government.</li> <li>• Ensure the effective management and/or investment of funds in the custody of Treasury.</li> </ul>	<p><b>Goal: Produce accurate, accessible, and timely governmentwide financial information and reports which contribute to improved quality of the Nation's financial decision making.</b>  <b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.</li> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To deliver quality products and services that are responsive to customers' needs.</li> </ul> <p><b>Goal: Provide Federal payments timely and accurately, move toward an all-electronic Treasury for payments, and determine the optimal payment processing environment for the future.</b>  <b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To increase the percentage of Federal payments made electronically.</li> <li>• To deliver quality products and services that are responsive to customers' needs.</li> </ul> <p><b>Goal: Provide timely collection of Federal Government receipts, at the lowest cost, through an all-electronic Treasury.</b>  <b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To increase the percentage of Federal receipts collected electronically.</li> <li>• To deliver quality products and services that are responsive to customers' needs.</li> </ul> <p><b>Goal: Facilitate the achievement of a clean audit opinion on the <i>Financial Report of the U.S. Government</i> through FMS' internal operations and support to Government agencies.</b>  <b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.</li> <li>• To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.</li> <li>• To facilitate the development of a knowledgeable Federal financial community.</li> </ul>

## Appendix C. Coordination on Cross-Cutting Issues

This table highlights key partners that FMS must coordinate with to achieve its strategic goals:

Key Partners	Goal 1 Governmentwide Financial Information & Reports	Goal 2 Payments	Goal 3 Collections	Goal 4 Unqualified Financial Reports	Goal 5 Debt Collection	Goal 6 Electronic Commerce
Department of the Treasury	✓	✓	✓	✓	✓	✓
Congress	✓	✓	✓	✓	✓	✓
Federal Reserve System	✓	✓	✓	✓	✓	✓
Financial Institutions (Banking System)	✓	✓	✓			✓
Office of Management and Budget	✓	✓	✓	✓	✓	✓
General Accounting Office	✓	✓	✓	✓	✓	✓
Federal Program Agencies	✓	✓	✓	✓	✓	✓
National Treasury Employees Union	✓	✓	✓	✓	✓	✓
Federal Credit Policy Working Group					✓	
Chief Financial Officers Council	✓			✓	✓	
Governmentwide Accounting Advisory Group	✓					
Standard General Ledger Board	✓					
Private Collection Agencies					✓	
Recipients of Federal Payments		✓				
Consumer/Community-Based Organizations		✓				✓
Government Vendors		✓				✓
Joint Financial Management Improvement Program				✓		
State Governments					✓	
Federal Accounting Standards Advisory Board				✓		

## Appendix D. Use of Program Evaluations to Develop Strategic Plan

A number of ongoing and one-time program evaluations/audits have influenced FMS' goals, objectives and strategies. FMS accomplishes program evaluations through a variety of sources: internal reviews conducted by individual program offices; reviews and audits performed by Treasury's Office of the Inspector General (OIG) and reviews conducted by the General Accounting Office (GAO). The more significant evaluations/audits used to develop this strategic plan include:

Program Evaluation/Audit	FMS Goal/Objective/Strategy	Results
Assessment of FMS' Strategic Planning Process (OIG/EIS-97-E06)	Cross-cutting throughout organizational goals, objectives and strategies.	The most important ongoing program evaluation in use by FMS is our long-range or strategic planning process. FMS has implemented a new mission statement, goals, objectives, strategies and performance measures. Because of the program evaluation, FMS has developed planning policies and procedures, and will align tactical actions with its new strategic plan.
Consolidation of Operations-Administrative Accounting and Travel Services (Internal program evaluation)	Strategy: Serve as a model for other federal agencies by providing good financial management and maintaining effective internal controls.	The examination of FMS' Administrative Accounting and Travel Services functions led to our decision to contract those services to the Bureau of the Public Debt in Parkersburg, West Virginia.
Debt Collection-Improved reporting needed on billions of dollars in delinquent debt & agency collection performance (GAO/AIMD-97-48)	Goal: Maximize collection on government delinquent debt by providing efficient and effective centralized debt collection services.	FMS has made progress in several areas: revision of reporting processes to the Treasury Report on Receivables; merger of the Tax Refund Offset and Treasury Offset Programs; and increased agency debt referrals to TOP and cross-servicing.
The Need to Improve Computer Security Controls (GAO/AIMD-99-10)	Cross-cutting throughout organizational goals, objectives and strategies.	The need for an entity-wide security program is an FMS priority and will serve to address weaknesses in computer security planning and management.
Ability to produce government-wide Consolidated Financial Statements (GAO/AIMD-99-130)	Goal: Facilitate the achievement of a clean audit opinion on the <i>Financial Report of the U.S. Government</i> through FMS' internal operations and support to Government agencies.	FMS has identified four areas of concern: (1) intragovernmental eliminations, (2) consistency of reporting, (3) reconciliation of the excess of Net Cost over revenue to the unified budget surplus, and (4) Fund Balance with Treasury reconciliations. We are improving the processes and guidance in these areas to program agencies to eliminate audit deficiencies, while continuing to work with OMB and GAO on areas of improvement necessary to receive an unqualified audit opinion.
1998 & 1999 National Performance Review Federal Employee Survey	Cross-cutting throughout organizational goals, objectives and strategies.	The FMS focus areas as a result of these surveys are: (1) customer service; (2) training; and (3) rewards and recognition.

During the period 2000-2005, future program evaluations and audits in areas such as Governmentwide Accounting, Debt Collection, Payments, Collections, Electronic Commerce and Human Resources have been proposed by the OIG, individual program offices, and others. Proposed evaluations or audits in these areas have the potential to assess the effectiveness and impact of various FMS strategic goals, objectives, strategies and programs.

**Appendix E. Data Validation**

FMS links program results and budget activities to fulfill the Government Performance and Results Act (GPRA) requirements. FMS has four budget activities (business lines) that link functions to FMS' current performance measures and our strategic goals. For each performance measure presented in FMS' Annual performance Plans and Reports, a description of the systems and internal controls used for data verification and validation is included. For FY 2001, the data from all the relevant FMS systems is rated at "Reasonable Accuracy." This means that the program managers have determined that the information from the systems is sufficiently accurate for program management and performance reporting purposes.

## **Appendix F. Management Challenges--Index of Goals and Strategies Related to FMS' GAO-and IG- Identified Management Challenges**

### **I. Management Challenge: Need to Improve Computer Security Controls (GAO/AIMD-99-10)**

**Issue:** FMS faces considerable challenges in overseeing the development, implementation, and operation of its entity-wide information systems, including the establishment of appropriate computer controls in a technologically changing environment. FMS cannot ensure on an ongoing basis that weaknesses will be promptly detected and corrected until it has an effective entity-wide security management and accountability program.

**Related Goal:** Cross-cutting throughout all goals.

**Actions:**

To ensure an effective entity-wide Information Technology (IT) Security Program, FMS has:

1. Defined security activities in terms of the system development life cycle and developed guidelines to participate in program project reviews.
2. Developed and issued new IT security policies and a Project Managers' IT Security handbook. IT Security Program Guidelines and an End User Handbook are currently under development. Also, an annual training plan, to promote awareness of IT security policies, is currently under development.
3. Developed a security review schedule for FY 2000 that includes four (4) processing sites. A review process has been developed and implemented.
4. Implemented plans to build out the Kansas City Financial Center as a disaster site for FMS Operations during FY 2002.

### **II. Management Challenge: Ability to produce government-wide Consolidated Financial Statements (CFS) (GAO/AIMD-99-130)**

**Issue:** Federal agencies have been cited as having problems related to fundamental record keeping, incomplete documentation, and weak internal controls which prevent the government from accurately reporting a large portion of assets, liabilities, and cost. GAO reaffirmed these deficiencies in their audit of the consolidated FY 1998 Financial Report of the United States Government issued March 31, 1999.

**Related Goal:** Facilitate the achievement of a clean audit opinion on the *Financial Report of the U.S. Government* through FMS' internal operations and support to Government agencies.

**Related Objectives:**

To strengthen Federal financial management by improving the quality, timeliness, accuracy, delivery and integrity of government financial information and reporting.

To increase program efficiencies and reduce reporting and operational burdens by converting paper-based processes to electronic processes and by using new technologies.

To facilitate the development of a knowledgeable Federal financial community.

**Actions:**

Federal agencies have instituted new program changes, new system development efforts and operational strategies to better identify, control and report assets, liabilities and cost. These efforts have resulted in more steady progress in accurate reporting of information such as environmental liabilities reported by DoD and energy and physical assets reported by DoD.

In addition, Treasury (FMS) has taken steps to address three major findings in the preparation of the *Financial Report of the U.S. Government*, identified in GAO's audit report. These efforts are outlined below:

1. Intragovernmental Eliminations - Develop and issue an intragovernmental transactions accounting guide, meet with central agencies to discuss confirmation, reconciliation and FACTS reporting process and support the development of the web based application for intragovernmental transactions for fiduciary transactions.
2. Consistency of Reporting - Determine objectives for the process for the account groupings worksheets, meet with problem agencies on the account groupings worksheets and issue the necessary guidance to agencies in the Treasury Financial Manual.
3. Reconciliation of cost to the surplus - Identify additional reporting requirements for the reconciliation, provide accounting guidance and training on implementation of the new requirements, develop a process to collect the data and implement the system.



## Appendix G. Consultations and Stakeholders.

This Strategic Plan was developed in accordance with the provisions of the GPRA and OMB Circular A-11. Our initial draft plan was shared with the Department and OMB. Their views and comments were reflected in the final draft. We also consulted with Congress, our employees, customers and stakeholders. Letters were sent to various Congressional Committees, Federal program agencies, and the NTEU requesting their review of and comments about our final draft plan. The final draft plan was made available at the FMS web site at <http://fms.treas.gov/strategicplan> for review and comment from Congress, employees, customers, stakeholders, and the general public. We received no contrary views about the plan from our customers and stakeholders outside of the Executive Branch of the government. Also, the plan was developed and prepared in its entirety by FMS managers and employees.

Our consultation efforts are summarized below:

<b>Congressional Consultations</b>	
<b>Senate</b>	<b>House</b>
Senator Ted Stevens Chairman, Senate Appropriations Committee	Representative C. W. Bill Young Chairman, Committee on Appropriations
Senator Robert C. Byrd Ranking Member, Senate Appropriations Committee	Representative David Obey Ranking Member, Committee on Appropriations
Senator Ben Nighthorse Campbell Chairman, Subcommittee on Treasury and General Government	Representative Jim Kolbe Chairman, Subcommittee on Treasury, Postal Service, and General Government
Senator Byron L. Dorgan Ranking Member, Subcommittee on Treasury and General Government	Representative Steny H. Hoyer Ranking Member, Subcommittee on Treasury, Postal Service, and General Government
Senator Fred Thompson Chairman, Committee on Governmental Affairs	Representative Dan Burton Chairman, Committee on Government Reform
Senator Joseph I. Lieberman Ranking Member, Committee on Governmental Affairs	Representative Henry A. Waxman Ranking Member, Committee on Government Reform

<b>Congressional Consultations</b>	
	Representative Steve Horn Chairman, Subcommittee on Government Management, Information and Technology
	Representative Jim Turner Ranking Member, Subcommittee on Government, Management, Information and Technology

<b>Customers and Stakeholders</b>	
Social Security Administration	Department of Veterans Affairs
Office of Personnel Management	United States Mint
Bureau of Alcohol, Tobacco, and Firearms	Railroad Retirement Board
Department of Defense	Department of State
Internal Revenue Service	U.S. Customs Service
Federal Reserve System	National Treasury Employees Union
National Treasury Employees Union, Local Chapter 202	